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CENTRAL FAX CENTER**MAY 29 2007****In The United States Patent and Trademark Office**

Application Number: 10/825,728

Examiner: Piziali, Andrew T

Applicant(s): Frank Tien

Group Art Unit: 1771

Filing Date: 04/16/2004

Title: Breathable and Waterproof Lining Structure for Footwear and Garment

Date: May 29, 2007**AMENDMENT C**

Honorable Commissioner for Patents,  
P.O. Box 1450,  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed 02/27/2007, kindly amend the above application as follows.